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***ADMITTED IN NJ AND NY
+ADMITTED IN NJ
△ADMITTED IN NY
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°ADMITTED IN FL AND NY**

WRITER'S DIRECT INFORMATION:

February 6, 2007

VIA ECF AND BY HAND

**Honorable Dennis M. Cavanaugh, U.S.D.J.
United States District Court
District of New Jersey
M.L. King Jr. Building & U.S. Courthouse
50 Walnut Street
Room 4040
Newark, New Jersey 07102**

**Re: Merrill Lynch Business Financial Services Inc.
vs. Arthur Kupperman, et al.
Civil Action No: 06-CIV-4802 (DMC)**

Dear Judge Cavanaugh:

**I enclose a copy of a January 26, 2006 letter from the State of New Jersey,
Department of the Treasury, Division of Taxation to Merrill Lynch Business Financial
Services Inc. and attached Tax Clearance Certificate.**

Respectfully,



George R. Hirsch

GRH\mc

BRESSLER, AMERY & ROSS, P. C.

Hon. Dennis M. Cavanaugh, U.S.D.J.

February 6, 2007

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Enc.

cc: A. Michael Covino, Esq. (via electronic mail)
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State of New Jersey
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION

January 26, 2007

MERRILL LYNCH BUSINESS FINANCIAL SER
222 N LASALLE ST 16TH FL
CHICAGO IL 60601

RE: MERRILL LYNCH BUSINESS FINANCIAL SER
TAXPAYER ID NO : B 133-399-559/000
CASE NO : 33

Dear Taxpayer:

This is to advise that a Tax Clearance Certificate/Reinstatement Certification dated JANUARY 26TH, 2007, evidencing payment of all State taxes by the above named corporation to such date, to be used in FOR REAUTHORIZATION PURPOSES ONLY proceedings, has been delivered to the office of the Division of Revenue/Business Services.

Please contact the Annual Report Filing Section at (609) 292-9292 if necessary to finalize annual report obligations in this Reinstatement/Reauthorization matter.

CERTIFICATION NOT VALID AFTER: MARCH 13TH, 2007

If the corporation's charter is not reinstated within the ninety (90) day period, the corporation must then reapply to the Division of Taxation in order that a new certification be issued.

NOTE: ALL RETURNS ARE SUBJECT TO FURTHER EXAMINATION AND AUDIT

IN REPLY REFER TO:
STUART JUNGER
NJ DIVISION OF TAXATION
CORP SERVICE AUDIT GRP
P O BOX 277
TRENTON NJ 08695-0277
609-292-1896

1440D01228133399559000033001 560-H



State of New Jersey
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION

January 26, 2007

Certificate No. B-054041-R
Application No. SJ

Fee Paid \$25.00

TAX CLEARANCE CERTIFICATE

This is to certify that all State taxes, fees, penalties, and interest levied upon or assessed against:

MERRILL LYNCH BUSINESS FINANCIAL SER
0100-8407-70
FOR RAEAUTHORIZATION PURPOSES ONLY.

by the State of New Jersey, under Title 54 of the Revised Statutes and all acts amendatory thereof, or antecedent or supplementary thereto, have been paid or provided for.

This Certificate is VOID after 45 days from the date herein.

WITNESS my hand and official seal at Trenton,

this 26TH day of JANUARY A.D. 2007

A handwritten signature in cursive script that reads "Maureen Adams".

Maureen Adams, Acting Director
New Jersey Division of Taxation

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
PO BOX 269
TRENTON, NJ 08695-0269



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